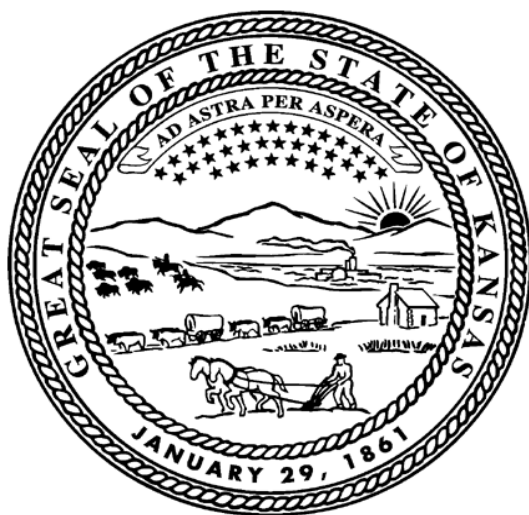


KANSAS CRIMINAL JUSTICE COORDINATING COUNCIL

**FEDERAL EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT
(JAG)**

STATE FISCAL YEAR 2010

REPORTING REQUIREMENTS



STATE OF KANSAS

**OFFICE OF THE GOVERNOR
GOVERNOR'S GRANTS PROGRAM**

POLICIES

PROCEDURES TO OPEN GRANT AWARD

The following grant award documents must be submitted to the Governor's Grants Program before the grant award is considered open:

Grant Assurances

The original Grant Assurances must be received **no later than August 21, 2009**. The signature of the Authorized Certifying Official is required. Please make special note of the Grant Project Number assigned to the grant project and any special conditions that may have been added.

Grant Portal Budget Section

If the grant award is different from the original request, the budget section of the grant portal must be revised and submitted after mailing the signed Grant Assurances, but **no later than August 28, 2009**. See Appendix A for instructions to submit a revised budget in the Grant Portal.

Revised Grant Project Objectives

If the grant award is different from the original request and if the subgrantee deems it is necessary, the grant project objectives also may be revised in accordance with the level of funding received and uploaded as an attachment in the grant portal.

GRANT REPORTING FORMS

When completing the reporting forms and when contacting the Governor's Grants Program, subgrantees must use a grant project number. The number assigned to the grant project is provided in the Grant Assurances. All reports must be received on or before the required dates.

Financial Status Report (Grant Portal)

This report must be submitted via the grant portal within **15 calendar days** after the end of each month or the first business day. **See Appendix B for instructions to submit a Financial Status Report (On-line Report) in the Grant Portal.** Any reports received after the 15th of each month **are considered non-compliant**. *(Please note that the first Financial Status Report will be due August 28, 2009 for the month of July.)*

Program Income/Expenditure Report (Grant Portal)

This report must be submitted via the grant portal within **15 calendar days** after the end of each calendar quarter or the first business day. **See Appendix C for instructions to submit a Program Income/Expenditure Report (Off-line Report) in the Grant Portal.** Any reports received after the following dates **are considered non-compliant**:

October 15

January 15

April 15

July 15

Grant Project Statistical/Narrative Report (Grant Portal)

This report must be submitted via the grant portal within **15 days** after the end of each calendar quarter or the first business day. **See Appendix C for instructions to submit a Grant Project Statistical/Narrative Report (Off-line Report) in the Grant Portal.** Any reports received after the following dates **are considered non-compliant**:

October 15

January 15

April 15

July 15

Grant Project Performance Report (BJA Performance Tools Website)

This report must be submitted via the Federal Bureau of Justice website, <https://www.bjaperformancetools.org>, within **15 calendar days** after the end of each calendar quarter or the first business day. The Performance Measurement Tool (PMT) is the collection point for grant project

statistical data. A User ID and Password will be provided by Governor's Grants Program staff at a future date. **The Subgrantee must review the attached Performance Measures document to ensure the collection of all data relevant to the approved JAG project.** Any reports received after the following dates **are considered non-compliant:**

October 15

January 15

April 15

July 15

Projection of Final Expenditures (Grant Portal)

This report must be submitted via the grant portal no later than **April 15, 2010**, which projects the subgrantee's expenditures for the final quarter of the grant project period.

Equipment Inventory Form (off-line form)

This report is due 30 days after the date of payment.

GRANT REPORTING INFORMATION

The following policies are applied to all grant reporting requirements set forth by the Governor's Grants Program.

Late/Incomplete Reports

Any subgrantee submitting a late, incorrect, or incomplete report will not receive a payment until the next batch of payments are issued. **Complete and correct** reports must be received by **11:59 pm** on the date that it is due. **If this due date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 11:59 pm the first business day following the due date.**

Agency & Staff Changes

If the subgrantee has changes in **staff, address, or phone/fax numbers**, the Governor's Grants Program must be notified in writing within 10 days of the change on subgrantee letterhead. It may be faxed to 785-291-3204 or emailed to Kim.Gerety@ks.gov.

Reporting No Activity/Expenses

In any reporting period in which no expenses were incurred or no activity took place, the required reports must still be filed in a timely manner. If no expenses were incurred, report a zero for the period in question. If no activity took place or no services were provided, report zero statistics and state why no activity took place for the period in question.

Period-End Obligations

If the subgrantee incurs obligations during the final grant project reporting period that will be paid in the first month following the end of the grant project period, the subgrantee may mark the Financial Status Report as "**NOT THE FINAL**" report in the Notes section of the report, reflecting those obligations appropriately. Upon expenditure for those obligations, the subgrantee will submit a "**FINAL**" Financial Status Report reflecting it as "Period Expenditures" in the first month following the end of the grant project period. The subgrantee must pay for obligations within 30 days after the end of the grant project period.

Extensions

A subgrantee may request in writing an extension to submit a report late. Only under extreme circumstances are extensions allowed, i.e. medical emergencies, etc. If a letter is received on or before the due date of the report, a payment may still be issued. The payment is issued upon submission of the

report. Staff will contact the subgrantee by phone to discuss the timeline for the extended report and grant payment.

GRANT PAYMENTS

Payment Process

Subgrantees MUST enroll in direct deposit with the State of Kansas, if not already set up, by submitting the attached Authorization for Electronic Deposit form, as well as a copy of a voided check, if possible, to the Governor's Grants Program. Subgrantees should receive direct deposits within two weeks after the due date of the required report(s). All reports received that are **complete and correct** and received on the due date are issued a payment, **as long as funds are available and as long as the subgrantee is in compliance with the grant award.** Any subgrantee submitting a late, incorrect, or incomplete report will not receive a payment until the next batch of payments are issued. **Complete and correct** reports must be received by 11:59 pm on the date that it is due. **If this due date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 11:59 pm the next working day following the due date.**

Reimbursements

Payments are issued on a monthly reimbursement basis, contingent upon compliance with reporting requirements and available federal funds. The reimbursement amount is determined by the period expenditures as reported on the monthly Financial Status Report.

Advance Funds

A need for advance grant funds can be requested for extreme circumstances. However, any advances that are approved must be liquidated by the subgrantee within 10 days of the payment date. To make this request, a letter must be faxed to the Governor's Grants Program at (785) 291-3204, at which time the following criteria is considered by staff:

1. The timeliness and accuracy of all grant reports (Financial Status Reports and Narrative/Statistical Reports).
2. The amount of funds being requested.
3. The approved budget line item which advance funds are being requested.
4. The need for the subgrantee to receive funds immediately.
5. The subgrantee's reserve amount and why the reserve cannot be used temporarily.
6. What efforts the subgrantee is making to build up a sufficient reserve.

It is the subgrantee's responsibility to address numbers two through six in the written request. The subgrantee is notified by phone regarding the decision.

Late Fees/Charges

It is the subgrantee's responsibility to pay for grant-funded goods and services in a timely manner. Grant funds may not be used to pay late fees, finance charges, interest, or any other costs associated with late or overdue bills. All costs assessed to the subgrantee for late or overdue bills are the sole responsibility of the subgrantee.

BUDGET REVISION REQUESTS

Any modification to the subgrantee's grant award budget must **first** be approved by the Governor's Grants Program.

Revision Request

A request to reallocate dollars between approved line items in the subgrantee's grant project budget upon grant award notification is allowed, provided the change does not affect the scope of the grant project.

The following must be submitted to request a revision:

Budget Justification- Submit an electronic request via the grant portal. Prepare a written justification as a word document with filename "[current date] Revision." The request must include an explanation of the need for the revision and the amount of grant funds that are reappropriated. Budget revisions may only be requested within approved line items; funds cannot be moved into a new line item during the grant project period except under extreme circumstances. Upload the "[current date] Revision" document in the Attachments tab.

Note - Please remember these grant project funds cannot be used to reimburse mileage expenses in excess of the applicant's approved policy rate or the current federal rate, whichever is lower. If the subgrantee chooses to reimburse at a rate in excess of this amount, the subgrantee should be aware that no grant funds administered by the Governor's Grants Program can be used to make up the difference.

Budget Section of the Grant Portal- Revise and complete the budget section of the grant portal to reflect the proposed changes. After the budget section is revised, go to the Submit tab and click on "Submit Revision."

See Appendix A for instructions to submit a revised budget in the Grant Portal.

Approval/Denial

Staff will respond via the Grant Portal Message Center to the subgrantee's request within 30 days. There is no limit to the number of budget revisions a subgrantee can request. However, frequent or repeated requests may raise concerns in regard to the subgrantee's budgeting practices. **No budget revisions may be requested during the final 30 days of the grant project period.**

An approval to allow a budget revision is effective as of the date of the approval via the grant portal. If the subgrantee requires the budget revision to be retroactive, or effective on a prior date, then the subgrantee must make that need clear in the original revision request. However, as noted above, it is the policy of the Governor's Grants Program to require **prior** approval. Repeated requests for retroactive approval may raise concerns.

EQUIPMENT AND CONTRACTS

Equipment

All equipment purchased with grant funds must be included in the subgrantee's approved budget prior to the purchase. Equipment is defined as assets with a useful life of one year or more and a purchase cost of \$500 or more. The subgrantee shall follow its agency written policies and procedures for purchasing equipment, such as purchasing approval, needs assessment, soliciting bids, etc. For each equipment purchase, the subgrantee must provide the Governor's Grants Program with the following information within 30 days of the payment date.

- Description of the Equipment
- Serial Number or other Identification Number
- Source of the Equipment
- Identification of Who Holds the Title
- Acquisition Date
- Cost of the Equipment
- Cost Charged to Grant
- Percentage of Grant Fund Participation in the Cost of the Equipment
- Location of the Equipment
- Use and Condition of the Equipment

An Equipment Inventory Form is attached that includes all of the information listed above. It is the subgrantee's responsibility to maintain inventory records that can be reviewed at any time by the Governor's Grants Program staff. In addition, the subgrantee is responsible for providing justification as to the need and use of the equipment. The amount of time the equipment is used for the grant project must be equal to or more than the percentage of the purchase cost that was covered by grant project funds. In some instances, this may lead to the need for a usage tracking system to be in place.

Procurement of Contractual Services

The subgrantee shall follow its agency's written procurement procedures, provided that the procurement conforms to applicable federal and state law. All procurement transactions, whether negotiated or competitively bid, shall be conducted in a manner that provides maximum open and free competition.

Disposal of Equipment

For disposal of equipment purchased with these or any BYRNE/JAG funds, the subgrantee shall submit a written request to the Governor's Grants Program for approval prior to disposition. The request should include the Grant Project Number the equipment was purchased under, name of equipment, date of purchase, purchase price, current fair market value, reason for disposal and how the equipment will be disposed (i.e. trash, sold, donated, trade-in, etc).

Staff will respond in writing to the subgrantee's request within 30 days.

GRANT PROJECT COMPLIANCE REVIEWS

Subgrantees are subject to compliance reviews by the Governor's Grants Program staff. Subgrantees are contacted two to three weeks prior to the review. In the interim, a Grant Project Compliance Review Report will be sent indicating what information is reviewed for the compliance report.

On-Site Compliance Reviews

At the on-site visit, the Governor's Grants Program staff interviews the grant project director and any grant-funded project staff and discusses the Grant Project Compliance Review Report. The subgrantee should be prepared to answer all questions in the report. Programmatic/statistical information is reviewed to determine the grant project's progress toward meeting its objectives as outlined in the subgrantee's approved grant application. The staff randomly selects three months of financial documentation to be reviewed, to determine if grant project expenditures are approved and allowable.

Desk Compliance Reviews

For a desk review, the subgrantee completes and returns the Grant Project Compliance Review Report to the Governor's Grants Program, along with financial and programmatic/statistical documentation over a pre-determined three-month period. Upon receipt of the requested information, staff reviews the material for approval and allowable costs, and for progress toward meeting objectives as outlined in the approved subgrantee's grant application.

Completion of Compliance Reviews

Upon completion of a grant project compliance review, a written report is prepared by staff and is reviewed and signed by the Administrator. A signed report is forwarded to the subgrantee as either "Complete" or "Not Complete." A Grant Project Compliance Review Report that is "Not Complete" will list the actions required and the date they are due. When the requirements are submitted by the subgrantee and are approved, staff forwards a letter to the subgrantee verifying that the Grant Project Compliance Review Report is "Complete." If requirements are not submitted by the due date, it will result in the delay of grant fund payments.

Additional random grant project compliance reviews may be conducted throughout the grant year. Upon request by staff, the subgrantee may be required to send in specific documentation over a designated time period. This review may include financial and/or programmatic/statistical reports, along with all the supporting documentation.

Confidential Information

From time to time, staff will review records that have confidential information in the subgrantee's files. No employee, intern, or volunteer of the Governor's Grants Program shall request or access subgrantee records that contain personal information of a victim, informant, or employee which is protected under the law, etc. If it is necessary for the Governor's Grants Program staff to inspect grant records that may contain confidential information, such information shall be removed or covered during the inspection. Any specific request to review confidential information will be done in writing and will include the reason for review or inspection of the information.

AUDIT REQUIREMENT

The Governor's Grants Program requires an audit to be conducted on any organization receiving grant funds. At a minimum, a financial statement audit must be provided over the most recently completed fiscal period.

There are three types of services that an independent accountant may perform for an organization: a compilation, a review and an audit. A compilation is simply the preparation of financial statements, but they are unaudited, not reviewed and provide no assurances. A review requires some analytical procedures to be performed but offers a limited assurance. An audit includes the performance of analytical procedures, evaluation of evidence and provides positive assurance regarding the financial statements presented. **This office does not accept compilations or reviews as substitution for an audit report.** For organizations expending \$500,000 or more in federal funds during a fiscal year, a Single Audit is required as stipulated in OMB Circular A-133.

Subgrantees that do not provide sufficient information regarding their audit with their grant application will receive a special condition in the Grant Assurances document in order to comply with this requirement.

Government agencies are not required to submit a copy of the completed audit report. However, they must assure that this office has been provided with information on who does the audit, when the last audit was performed, what period was covered and where the audit is filed.

Not for profit organizations must provide a current financial audit, or a timeline for the completion of a financial audit, to the Governor's Grants Program. Further, the subgrantee shall submit within 30 days of receipt any findings and/or recommendations stated in the audit or in the Letter to Management, including a written explanation stating how the findings and/or recommendations were, or will be, addressed by the subgrantee. Financial audit reports should be completed within nine months from the end of the organization's fiscal year.

CLOSEOUT PROCEDURES

During closeout, the Governor's Grants Program staff evaluates all grant required work done by the subgrantee. When all work is complete and all necessary follow-up action is taken, the grant file is closed.

Requirements:

Financial Status Report

This report is completed monthly, with the final Financial Status Report due by **11:59 pm, July 15, 2010**. Staff ensures that the reports were timely, grant funds were expended in accordance with the Approved Budget and any excess grant funds on hand were returned to the Governor's Grants Program.

Project Income/Expenditure Report

This report is completed quarterly, with the final Program Income Report due by **11:59 pm, July 15, 2010**. Staff ensures that the reports were timely and the subgrantee completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Grant Project Statistical/Narrative Report

This report is completed quarterly, with the final Grant Project Statistical/Narrative Report due by **11:59 pm, July 15, 2010**. Staff ensures that the reports were timely, the subgrantee conducted its grant project in accordance with approved goals and objectives and the subgrantee completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Grant Project Performance Report

This report is completed quarterly, with the final Grant Project Performance Report due by **11:59 pm, July 15, 2010**. Staff ensures that the reports were timely, the subgrantee conducted its grant project in accordance with approved goals and objectives and the subgrantee completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Projection of Final Expenditures

This report is due by **11:59 pm, April 15, 2010**.

Equipment Inventory Form

This form is completed within 30 days after the date of payment of the equipment with grant funds. Staff ensures that all expenditure made in the equipment budget line have inventory information on file.

Grant Project Compliance Review

The subgrantee will receive a compliance review for each grant award. Any issues raised during the compliance review must be resolved before the grant file is closed.

When there are problems preventing the closeout of a grant, the subgrantee is notified in writing and requested to take corrective action. After all of the criteria have been satisfied, the grant file is closed and a closeout letter is sent to the subgrantee.